MAY 2.5 1007 WIN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Confirmation Number: 7511

Masaki Tani et al.

Atty. Docket Number: 101175-00040

Serial Number: 10/721,505

Group Art Unit: 1745

Filed: November 26, 2003

Examiner: Raymond, Alejandro

For:

METHOD FOR PRODUCING MEMBRANE-ELECTRODE STRUCTURE

AND POLYMER ELECTROLYTE FUEL CELL (As amended herein)

V 14.

## RESPONSE TO FINAL REJECTION UNDER 37 C.F.R. §1.116

MAIL STOP AF

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Date: MAY 25, 2007

Sir:

This paper is in reply to the Office Action dated January 30, 2007, the period to respond being extended one (1) month from April 30, 2007 to May 30, 2007 by the enclosed Petition for Extension of Time.

Amendments to the Claims are presented on page 2.

Remarks/arguments begin on page 6.